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equitable because they reach only a certain class of property and are levied not on owners but on occupiers.

It appears from the above that "Finance" is querulous and unscientific. It is easy to find fault, but indiscriminate censure is as barren of results as unquestioning praise. England's financial system is not so huge a monstrosity as we should be led to infer. The methods of the author would not seem to warrant great expectations for a true "science of taxation" in his forthcoming volume. His only acquaintance with German literature is found in an extract from von Stein that "indirect taxes on consumption are taxes on labor" — an unfortunate phrase which has met with almost universal condemnation among recent writers of authority, even in Germany itself.

As a contribution to the discussion of the actual state of the income tax in Germany, the two works of Heinrich and Eynern are exceedingly interesting. In *Die Reform der direkten Steuern*, Heinrich gives a good sketch of the history of the class and income tax in Prussia, and shows that as carried out at present it forms a caricature of an income tax. He goes so far as to call it a veritable *Lug und Trug System*, and holds that it can become endurable only through a system of self-assessment, as practised in many other German states. Eynern on the other hand in his *Zur Reform der direkten Steuern* offers examples to show that official appraisal is far preferable to self-assessment. The conclusion obviously is that under neither system does the income tax in Germany attain really valuable results. It would be well for the enthusiastic advocates of the income tax to study the facts and figures in these two German works. Their ardor will be apt to be seriously damped. On the other hand it must not be inferred that the income tax, seriously defective though it be, is not incomparably superior in almost every respect to our American personal property tax. A just comparison yet remains to be made.

Each of these five works is of a wider interest than its title implies. As expositions of the actual workings of different systems, they contribute to the formation of a broader basis for a comparative science of finance. From this point of view they deserve serious attention.

E. R. A. S.

*The Elements of Vital Statistics.* By ARTHUR NEWSHOLME, M.D. London, Swan Sonnenschein & Co., 1889. — xxiv, 326 pp.

England possesses perhaps the most valuable mass of purely "vital" statistics of any country in the world. For more than fifty years the statistical department of the registrar-general's office has been tabulating the returns of births, deaths and marriages of the people of England.

Constant improvement has been made in the fulness and accuracy of these returns. Still further, in the supplements to the registrar-general's reports, skilled and expert statisticians like Dr. Farr and Dr. Ogle have worked out the results with a success equalled only by their scientific conscientiousness. This material, however, lies scattered through many volumes and is necessarily fragmentary, since each report deals primarily with the particular figures gathered at the time. The Sanitary Institute of Great Britain performed a good service when, as a memorial to Dr. Farr, it published in a single volume the most interesting extracts from his various reports. But this again was a disjointed collection, and the extracts frequently overlapped each other.

Dr. Newsholme has worked over the same material and presented the chief facts in a systematic form. He has done this in an extremely lucid and also interesting way. The ordinary student of statistics and of social science, as well as the medical practitioner with statistical tastes, will find here all that he needs about methods of registration, the various influences affecting births, deaths and marriages, the construction of life tables, *etc.*, besides many interesting suggestions as to statistical fallacies and the social conditions and tendencies revealed by the figures. It is rather astonishing to an American to learn that the book was prepared as "a guide to junior medical officers and to those preparing for the various sanitary examinations." That seems to imply a demand for statistical knowledge in England which is entirely unknown in this country.

In fact, one cannot read such a book as this (and the same is true of the German, French, and Italian handbooks) without a feeling of humiliation that the United States, which has done so much in statistical work, lags behind the whole world in the department of vital statistics. The belated "Mortality and Vital Statistics" of the Tenth Census show how impossible it is for a decennial enumeration to fulfil the task. Notwithstanding the elaborate character of that report and the ingenious efforts of so talented a man as Dr. Billings, the fact that the reported deaths are supposed to be thirty per cent, and the reported births fifteen per cent short of the actual numbers, must cast on the credibility of the deductions a cloud which no display of highly colored cartograms can remove. We cannot have vital statistics without a registration of births and deaths. It may be constitutionally impossible to establish a national registrar's office; but were there intelligence and scientific interest enough, each state might have its own, and valuable results would be had for each locality. Were they once established, scientific men would find some way of making the results comparable.

A single example will show how far behind we are in this matter. After the most careful consideration of the returns, Dr. Billings thinks

that the death-rate in the United States in 1880 was not less than seventeen nor more than nineteen per thousand. That is the nearest we can get to a death-rate for the United States, and that opportunity comes only once in ten years. In England they have the death-rate for each year since 1838, for males and females, and by age classes. As a further instance of refinement take the comparison of the healthfulness of cities by means of their death-rates. Such comparison holds good only in case the population of different cities are of the same ages, for mortality is greater at some ages than at others. The English statisticians therefore correct the death-rates of the cities by reducing them all to a rate based on a population distributed by ages as the population of England is distributed. Then they can be compared. Dr. Newsholme justly derides the comparison of the weekly mortality bills of different cities — the highest point which we in this country have as yet reached in comparative vital statistics.

The many illustrations of the utility of vital statistics contained in this book ought to commend the English methods to so practical a nation as ours. The decrease in the English death-rate since the public health act came into operation in 1872, the mortality in different diseases, the hospital statistics, the effect of occupations on mortality, the comparative health of city and country, the duration of life, the time lost by sickness — all these are of practical interest and furnish the necessary preliminary knowledge for any steps in social reform or amelioration.

Dr. Newsholme ventures but once into the domain of economic theory and then with unfortunate results. He seems to think it necessary to combat the assertion that efforts to improve the public health will interfere with the survival of the fittest, and that it is a mistake to save the human race from the ravages of disease, vice and misery. To do this he attacks the Malthusian doctrine of population and contends that the supply of food among civilized men, instead of increasing in an arithmetical progression, really increases like compound interest. Now capital invested at three per cent doubles itself in twenty-four years. But the population of England, with the present excess of births over deaths, would double in sixty-three years, a much longer period than capital takes to double itself! It is surprising that the author did not take one more step and assert that as, in a civilized country like England, capital is always seeking investment and eagerly seeking it, the means of subsistence *must* double in twenty-four years and the condition of the population *must* become better and better. The fallacy lies in neglecting to consider whether capital has the opportunity to invest itself, and that carries us back to the doctrine of "diminishing returns from land." It is not necessary to overthrow Malthus in order to believe in the economic and social advantage of diminishing sickness

and prolonging human life. Purely humanitarian notions would be a sufficient basis for the action even if the economic results were doubtful.

RICHMOND MAYO SMITH.

*Preussisches Staatsrecht.* Von CONRAD BORNHAK. Freiburg i. B., Akademische Verlagsbuchhandlung von J. C. B. Mohr (Paul Siebeck), 1889.—2 vols., xii, 551, vii, 504 pp.

Mr. Bornhak is already known to the political student as the writer of several articles in the various German political reviews and as the author of several works on Prussian administration, the most important of which is the *Geschichte des preussischen Verwaltungsrechts*, published in 1884–1886 and reviewed in the *POLITICAL SCIENCE QUARTERLY* (volume ii, page 172). His previous studies therefore have specially qualified him for the more ambitious work he has just undertaken, *viz.* the presentation of the internal public law of Prussia.

According to the original plan, the *Preussisches Staatsrecht* was to be confined to two volumes; the first of which was to treat of the constitutional law, while the second was to be devoted to the administrative law. The author, however, has found that one volume offered insufficient space for the treatment of such an immense subject as administrative law, and in his second volume he sets forth only the general principles of Prussian administrative law, reserving for a third volume which is yet to appear the more detailed description of the various branches of administration.

As a whole the work is well done. While the book does not go into sufficient detail to replace the great works of von Rönne, it has the merit of presenting the material in a more philosophic spirit and in an infinitely more readable form. While von Rönne's book must be used almost exclusively as a book of reference, Mr. Bornhak's is so composed as to be interesting if not really easy reading. Naturally the volume devoted to administrative law is more deserving of praise than the volume treating of constitutional law. Mr. Bornhak's studies have been almost exclusively devoted to administration. He possesses in a higher degree the power of clear description than the powers of acute analysis and of delicate distinction which are so necessary for the constitutional writer. His deficiencies become rather painfully evident in his discussion of the question of sovereignty. The old problem of the whereabouts of sovereignty, which has given American publicists such trouble, cannot be said to have been satisfactorily solved by Mr. Bornhak for the German empire and the Prussian monarchy. The dual form of government which exists in Germany has led him—just as the dual form of government in the United States has led so many American